

Superseded 7/1/2016

59-12-1201 Motor vehicle rental tax -- Rate -- Exemptions -- Administration, collection, and enforcement of tax -- Administrative charge -- Deposits.

- (1)
 - (a) Except as provided in Subsection (3), there is imposed a tax of 2.5% on all short-term leases and rentals of motor vehicles not exceeding 30 days.
 - (b) The tax imposed in this section is in addition to all other state, county, or municipal fees and taxes imposed on rentals of motor vehicles.
- (2)
 - (a) Subject to Subsection (2)(b), a tax rate repeal or tax rate change for the tax imposed under Subsection (1) shall take effect on the first day of a calendar quarter.
 - (b)
 - (i) For a transaction subject to a tax under Subsection (1), a tax rate increase shall take effect on the first day of the first billing period:
 - (A) that begins after the effective date of the tax rate increase; and
 - (B) if the billing period for the transaction begins before the effective date of a tax rate increase imposed under Subsection (1).
 - (ii) For a transaction subject to a tax under Subsection (1), the repeal of a tax or a tax rate decrease shall take effect on the first day of the last billing period:
 - (A) that began before the effective date of the repeal of the tax or the tax rate decrease; and
 - (B) if the billing period for the transaction begins before the effective date of the repeal of the tax or the tax rate decrease imposed under Subsection (1).
- (3) A motor vehicle is exempt from the tax imposed under Subsection (1) if:
 - (a) the motor vehicle is registered for a gross laden weight of 12,001 or more pounds;
 - (b) the motor vehicle is rented as a personal household goods moving van; or
 - (c) the lease or rental of the motor vehicle is made for the purpose of temporarily replacing a person's motor vehicle that is being repaired pursuant to a repair agreement or an insurance agreement.
- (4)
 - (a)
 - (i) The tax authorized under this section shall be administered, collected, and enforced in accordance with:
 - (A) the same procedures used to administer, collect, and enforce the tax under Part 1, Tax Collection; and
 - (B) Chapter 1, General Taxation Policies.
 - (ii) Notwithstanding Subsection (4)(a)(i), a tax under this part is not subject to Subsections 59-12-103(4) through (12) or Section 59-12-107.1 or 59-12-123.
 - (b) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the commission collects from a tax under this part.
 - (c) Except as provided under Subsection (4)(b), all revenue received by the commission under this section shall be deposited daily with the state treasurer and credited monthly to the Marda Dillree Corridor Preservation Fund under Section 72-2-117.